

Exhibit P

April 8, 2007

The Honorable Helen Gillmor

Chief U.S. District Judge
US District Court of Hawaii
300 Ala Moana Blvd.,
Honolulu, Hawaii 96850

Kenneth Chio Heng long

I have known Ken long for 1 year as a friend, business mentor and Christian brother.

I can confirm that he is a man of great integrity, a generous man and is someone who is always interested in offering help in any way he can whether it be in business or personal situations.

An example of his character can be seen in the fact that despite his busy schedule and business involvements, he finds the time to be part of our church men's group that meets each Wednesday at the Next Step Homeless Shelter in Kakaako. He has helped two gentlemen from the shelter to find employment through his many business contacts and makes himself available to spend time with us and others as we minister to the homeless at the shelter. He is also involved with a youth outreach program through Grace Bible Church, that meets regularly with youth in public high schools to spend time providing mentorship and guidance in any way he can.

For your information, I am a new business owner myself, having just recently moved to Hawaii from Canada. Ken long has spent many hours with me personally just discussing business concepts, exploring business ideas and helping me to understand the business climate of Hawaii. He does this willingly on his own time without expecting anything in return. I have witnessed Ken's caring attitude and genuine desire to encourage and give much without thought or concern for personal gain.

Yours faithfully



Mal Pinlac
Owner / CEO
Kaars & Pinlac Design